Rule Number	Rule Text
F1040-001	If Form 1040, Line 72 'OverpaidAmt' has a non-zero value and Line 76 'EsPenaltyAmt' is greater than Line 72 'OverpaidAmt', then Line 75 'AmountOwedAmt' must have a non-zero value.
F1040-002	If Form 1040, Line 72 'OverpaidAmt' has a non-zero value and Line 76 'EsPenaltyAmt' is less than or equal to Line 72 'OverpaidAmt', then Line 75 'AmountOwedAmt' must be equal to zero or not be present.
F1040-003	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then one of the following fields must have a value: Line 4 'QualifyingNameForHOH', Line 4 'QualifyingHOHSSN', Line 6c 'NumOfChildWhoLivedWithYouCnt', or Line 6c 'NumOfChildNotLivingWithYouCnt'.
F1040-004	If Form 1040, Line 4, 'QualifyingNameForHOH' has a value, then Line 4, 'QualifyingHOHSSN' must have a value.
F1040-005	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it cannot be equal to the Primary SSN or the Spouse SSN in the Return Header.
F1040-006	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it must be within the valid range of SSN/ITIN/ATIN.
F1040-007	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary SSN and the Spouse SSN must be present in the Return Header.
F1040-008	If Form 1040, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.
F1040-009	If Form 1040, Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.
F1040-010	Form 1040, Line 6c(2), each 'DependentSSN' that has a value, must be within the valid range of SSN/ITIN/ATIN.
F1040-011	Form 1040, Line 6c(2), each 'DependentSSN' provided must be unique among all the dependent SSNs in Line 6c(2).
F1040-012	Form 1040, Line 6c(2), each 'DependentSSN' provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.
F1040-013	If Form 1040, Line 64a 'EICEligibilityLiteralCd' has the value 'NO', then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
F1040-014	If Schedule EIC (Form 1040) is present in the return, Form 1040, Line 64a 'EarnedIncomeCreditAmt' must have a non-zero value.
F1040-015	If Form 1040, Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 5), then Line 6c 'NumOfChildWhoLivedWithYouCnt' must be greater than zero.
F1040-016	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then [in 'WagesNotShownSchedule' attached to Form 1040, Line 7, at least one 'WagesLit' must be equal to "HSH" and the corresponding amount 'WagesAmt' must be greater than zero] or ['OtherIncomeTypeStatement' must be attached to Form 1040, Line 21] or [Form W-2 must be present] or [Form 1099-R must be present] or [Schedule C (Form 1040) must be present] or [Schedule E (Form 1040), Line 28A(b) 'PartnershipOrSCorpCd' must be equal to "P" for every entry in Line 28].
F1040-017	If Form 1040, Line 8a 'TaxableInterestAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 4 'CalculatedTotalTaxableIntAmt'.
F1040-018	If Form 1040, Line 9a 'OrdinaryDividendsAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 6 'TotalOrdinaryDividendsAmt'.
F1040-020	Form 1040, Line 17 'RentalRealESTAmt' must be equal to Schedule E (Form 1040), Line 26 'TotalIncomeOrLossAmt' or Schedule E (Form 1040), Line 41 'TotalSuppIncomeOrLossAmt'.
F1040-021	If Schedule A (Form 1040) is present in the return, then Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to Schedule A (Form 1040), Line 29 'TotalItemizedDeductionsAmt'.
F1040-022	Form 1040, Line 48 'CrForChildAndDEPDCareAmt' must be equal to Form 2441, Line 13 'CrForChildAndDEPDCareAmt'.
F1040-024	If only one Schedule SE (Form 1040), is present in the return, and if Schedule SE (Form 1040), Section B, Line A checkbox 'ExemptForm4361Ind' is not checked and Form 1040, Line 56 'exemptSETaxLiteralCd' is not present, then Form 1040, Line 56 'SelfEmploymentTaxAmt' must be equal to Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' or Section B, Line 12 'SelfEmploymentTaxAmt'.

F1040-025	Form 1040, Line 72 'OverpaidAmt' is greater than zero, then it must be equal to the sum of the following: Line 73a 'RefundAmt', Line 74 'AppliedToEsTaxAmt' and Line 76 'EsPenaltyAmt'.
F1040-026	If Form 1040, Line 31a 'TotalAlimonyPaidAmt' has a non-zero value, then there must be at least one 'RecipientsSSN' provided on Line 31b.
F1040-027	Each 'RecipientsSSN' provided on Form 1040, Line 31b must be within the valid range of SSN/ITIN and cannot equal an ATIN.
F1040-028	Each 'RecipientsSSN' provided on Form 1040, Line 31b must not be the same as the Primary SSN in the Return Header.
F1040-029	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b 'ExemptSpouseName' and Line 6b 'ExemptSpouseNameControl' must not be present.
F1040-031	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Schedule D (Form 1040) must NOT be present in the return.
F1040-032	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is not checked and Line 13 'CapitalGainLossAmt' has a non-zero value, then Schedule D (Form 1040) must be attached.
F1040-033	If Schedule C (Form 1040) is present in the return, then Form 1040, Line 12 'BusinessIncomeLossAmt' must be equal to the sum of all Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt'.
F1040-034	Form 1040, Line 61 'WithholdingTaxAmt' must be equal to the sum of the following: ['WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' in 'OtherWithholdingStatement' attached to Form 1040, Line 61] , all of the Forms W-2, Line 2, 'WithholdingAmt', all of the Forms 1099-R, Line 4 'FederalIncomeTaxWithheldAmt'.
F1040-035	If any of the following Form 1040 fields have a value, then all of these fields must have a value: Line 73b 'RoutingTransitNumber', Line 73c 'BankAccountInd', Line 73d 'DepositorAccountNumber'
F1040-036	If Form 1040, Line 72 'OverpaidAmt' has a non-zero value, then Line 71 'TotalPaymentsAmt' must be greater than Line 60 'TotalTaxAmt'.
F1040-037	If Primary SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
F1040-038	If Primary SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.
F1040-039	If Spouse SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
F1040-040	If Spouse SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.
F1040-041	If Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' must be equal to 3).
F1040-042	If Form 1040, Line 20b 'TaxableSocSecAmt' has a non-zero value, then Line 20a 'SocSecBnftAmt' must have a non-zero value.
F1040-043	If Form 1040, Line 71 'TotalPaymentsAmt' is not equal to Line 60 'TotalTaxAmt', then one of the following lines must have a non-zero value: Line 72 'OverpaidAmt', Line 73a 'RefundAmt', Line 74 'AppliedToEsTaxAmt' or Line 75 'AmountOwedAmt'.
F1040-044	If Form 1040, Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' has a non-zero value, then both amounts cannot be equal.
F1040-045	If Form 1040, Line 71 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [Line 74 'AppliedToEsTaxAmt' plus(+)Line 76 'EsPenaltyAmt' is equal to Line 72 'OverpaidAmt'], then Line 73a 'RefundAmt' must be equal to zero or not be present.
F1040-046	If Form 1040, Line 71 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [Line 74 'AppliedToEsTaxAmt' plus (+) Line 76 'EsPenaltyAmt' is less than Line 72 'OverpaidAmt'], then Line 73a 'RefundAmt' must have a non-zero value.
F1040-047	If Form 1040, Line 71 'TotalPaymentsAmt' is equal to Line 60 'TotalTaxAmt', then the following lines must not have a value greater than zero: Line 72 'OverpaidAmt', Line 73a 'RefundAmt' and Line 74 'AppliedToEsTaxAmt'.
F1040-048	If Schedule A (Form 1040) is not present in the return and Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' equals one of the following amounts: (6800, 7100, 7900, 8500, 9750, 11150, 12500, 13600, 14700, 15800) and 'modifiedStandardDeductionInd' has the value 'X', then one of the checkboxes on Line 39a must be checked.
F1040-049	If Form 1040, Line 6c 'NumOfChildNotLivingWithYouCnt' has a non-zero value, there must be at least one dependent listed in Line 6c that has its 'DependentRelationship' from among the following values: ("CHILD", "DAUGHTER", "GRANDCHILD", or "SON")
F1040-050	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Line 13 'CapitalGainLossAmt' must have a value greater than zero.

F1040-051	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must equal a valid Standard Deduction Amount for the filing status chosen.
F1040-052	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and Line 6b checkbox 'ExemptSpouseInd' are checked] and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must equal a valid Standard Deduction Amount.
F1040-053	If Form 2210 is present, then Form 1040, Line 76 'EsPenaltyAmt' must be equal to Form 2210, Line 17 'PenaltyAmt' or Form 2210, Line 31 'TotalPenaltyAmt'.
F1040-054	Form 1040, Line 6d 'TotalExemptionsCnt' must be equal to the total of the following fields: 'TotalExemptPrimaryAndSpouseCnt', 'NumOfChildWhoLivedWithYouCnt', 'NumOfChildNotLivingWithYouCnt', 'and NumOfOtherDepdListedCnt'.
F1040-055	If Form 1040, Line 24 'BusExpnsReservistsAndOthersAmt' has a non-zero value, then Form 2106 must be attached.
F1040-056	If Form 1040, Line 53c 'creditFormsStatement' has the value 'SCHR' and (Line 39a checkbox 'Primary65OrOlderInd' and Line 39a checkbox 'Spouse65OrOlderInd' are not checked), then one of the following fields on Schedule R (Form 1040) must have a value: Line 2 'Und65RtdPermnntTotDsbltyInd'; Line 4 'BothUnder65OneRtdDsbltyInd';Line 5 'BothUnder65BothRtdDsbltyInd'; Line 9 'Under65DidNotLiveTogetherInd'.
F1040-057	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Form 8880 must be attached.
F1040-058	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then it cannot exceed the maximum possible credit depending on the filing status as given below: (1)Filing Status "Single", "Married filing separately", Head of household", "Qualifying widower" - 1000. (2) Filing Status "Married filing jointly" - 2000.
F1040-059	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' cannot exceed the applicable limits for the various 1040 filing status as given below: (1) Filing Status "Single", "Married filing separately", "Qualifying widower" - 25000. (2) Filing Status "Head of household" - 37500. (3) Filing Status "Married filing jointly" - 50000.
F1040-060	If Form 1040, Line 36 'OtherAdjustmentsTotalAmt' has a non-zero value or "Other Adjustments Statement" [OtherAdjustmentsStatement] is attached, then Form 1040, Line 36 'TotalAdjustmentsAmt' must have a non-zero value.
F1040-062	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
F1040-063	If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, then at least one of the following fields must have a non-zero value: Line 24 'BusExpnsReservistsAndOthersAmt', Line 28 'SelfEmpldSepSimpleQlfyPlansAmt', Line 29 'SelfEmpldHealthInsDedAmt', Line 30 'PnltyOnErlyWthdrwOfSavingsAmt', Line 31a 'TotalAlimonyPaidAmt', Line 32 'IRADeductionAmt', Line 33 'StudentLoanInterestDedAmt', 'OtherAdjustmentsAmt' in 'OtherAdjustmentsStatement' attached to Line 36.
F1040-064	Form 1040, Line 54 'TotalCreditsAmt' must be equal to the sum of the following lines: Line 48 'CrForChildAndDEPDCareAmt', Line 49 'EducationCreditAmt', Line 50 'RtrSavingsContributionsCrAmt', Line 51, ChildTaxCreditAmt, Line 53 'OtherCreditsAmt'.
F1040-065	Form 1040, at least one of the following lines must have a non-zero value: Line 22 'TotalIncomeAmt', Line 37 'AdjustedGrossIncomeAmt', Line 44 'TaxAmt', Line 54 'TotalCreditsAmt', Line 60 'TotalTaxAmt', Line 71 'TotalPaymentsAmt'.
F1040-066	Form 1040, Line 71 'TotalPaymentsAmt' must be equal to the sum of the following: Line 61 'WithholdingTaxAmt', Line 62 'EstimatedTaxPaymentsAmt', Line 63 'MakeWorkPayAndGovtRetireeCrAmt', Line 64a 'EarnedIncomeCreditAmt', Line 65 'AdditionalChildTaxCreditAmt', Line 66 'RefundableEducationCreditAmt' , Line 68 'RequestForExtensionAmt', Line 69 'ExcessSocSecAndTier1RRTATaxAmt'.
F1040-067	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' is greater than 457, then Schedule EIC (Form 1040) must be present in the return.
F1040-068	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value and Schedule EIC (Form 1040) is not present in the return, then the Primary Taxpayer and/or the Spouse Taxpayer in the Return Header must be at least 25 years old but not be older than 65.

F1040-069	If Form 1040, Line 59a checkbox 'AdvanceEICPaymentInd' is checked, then Form W-2, Line 9 'AdvanceEICPaymentAmt' must have a value greater than zero.
F1040-070	If Schedule A (Form 1040) is not present in the return and Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' must have a zero value or not be present.
F1040-071	Form 1040, Line 61 'WithholdingTaxAmt' must be less than the sum of the following lines: Line 7 'WagesSalariesAndTipsAmt', Line 8a 'TaxableInterestAmt', Line 9a 'OrdinaryDividendsAmt', Line 15b 'TaxableIRAAmt', Line 16b 'TotalTaxablePensionsAmt', Line 19 'UnemploymentCompAmt', Line 20a 'SocSecBnftAmt', and Line 21 'TotalOtherIncomeAmt' unless any of the following lines has a value greater than zero: Line 13 'CapitalGainLossAmt', Line 17 'RentalRealESTAmt', or Line 64b 'NontxCombatPayElectionAmt'.
F1040-072	In "Other Withholding Statement" [OtherWithholdingStatement] attached to Form 1040, Line 61, if 'WithholdingCd' has a value or 'WithholdingAmt' has a value greater than zero, then both must have a value.
F1040-074	If Form 1040, Line 75 'AmountOwedAmt' has a non-zero value and Line 76 'EsPenaltyAmt' has a zero value or is not present, then Line 60 'TotalTaxAmt' must be greater than Line 71 'TotalPaymentsAmt'.
F1040-075	Form 1040, Line 6c, for each dependent provided, if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding line 6c(3) 'DependentRelationship' must have one of the following values: CHILD, SON, DAUGHTER, GRANDCHILD, SISTER, BROTHER, NIECE, NEPHEW or FOSTERCHILD.
F1040-076	Form 1040, Line 6c, for each dependent provided, if Line 6c (4) checkbox 'EligibleForChildTaxCreditInd' is checked, then that dependent's age must be under 17.
F1040-077	If Form 1040, Line 51 'ChildTaxCreditAmt' or Line 65 'AdditionalChildTaxCreditAmt' has a non-zero value, then the sum of Line 51 and Line 65 cannot exceed an amount equal to $1000 times the number of qualifying children.
F1040-079	Form 1040, Line 65 'AdditionalChildTaxCreditAmt' must be equal to Form 8812, Line 13 'AdditionalChildTaxCreditAmt'.
F1040-081	If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then it must be equal to Form 8863, Line 29 'NonrefundableEducationCrAmt'.
F1040-082	If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not exceed the applicable amount for the various 1040 filing status as given below: (1) Filing Status "Married filing jointly" - 116000. (2) Filing Status "Single", "Head of household", "Qualifying widower" - 58000.
F1040-083	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 49 'EducationCreditAmt' must be equal to zero or not be present.
F1040-084	If the sum of Form 1040, Line 37 'AdjustedGrossIncomeAmt', and Line 33 'StudentLoanInterestDedAmt', is greater than $145,000 for Filing Status "Married Filing Jointly" (or $70,000 for Filing Status "Single" or "Head of household" or "Qualifying widower"), then Line 33 'StudentLoanInterestDedAmt' must have a zero value or not be present.
F1040-085	If Form 1040, Line 33 'StudentLoanInterestDedAmt' has a non-zero value, then Form 1040, Line 3 checkbox "Married filing separately" must not be checked (element 'IndividualReturnFilingStatusCd' must not have the value 3).
F1040-087	If the tax return is not eligible to claim Earned Income Credit, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
F1040-088	If [State Code of the Filer's address in the Return Header is equal to "AS", "GU", "MP", "PR" or "VI"] or [the Filer's address in the Return Header is a foreign address], then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
F1040-089	If Form 1040, Item Third Party Designee 'ThirdPartyDesigneeInd' has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeName' and 'ThirdPartyDesigneePIN' must be present unless 'Preparer' has the value 'PREPARER'.
F1040-090	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and either 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' has a value, then Form 1040 Surviving Spouse Indicator checkbox 'SurvivingSpouseInd' must be checked.
F1040-091	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.

F1040-092	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.
F1040-093	If 'PrimaryDateOfDeath' has a value, then the year of 'PrimaryDateOfDeath' must be equal to the tax year of the return.
F1040-094	If 'PrimaryDateOfDeath' has a value , then it must match that in the e-File database.
F1040-095	If 'SpouseDateOfDeath' has a value, then the year of 'SpouseDateOfDeath' must be equal to the tax year of the return.
F1040-096	If 'SpouseDateOfDeath' has a value, then it must match that in the e-File database.
F1040-097	If 'PrimaryDateOfDeath' has a value, then the Filer's address in the Return Header must not be a Foreign Address.
F1040-098	If 'SpouseDateOfDeath' has a value, then the Filer's address in the Return Header must not be a Foreign Address.
F1040-099	If 'PrimaryDateOfDeath' has a value, then 'InCareOfName' in the filer's address in the Return Header must have a value.
F1040-100	If 'SpouseDateOfDeath' has a value, then 'InCareOfName' in the filer's address in the Return Header must have a value.
F1040-101	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain either " DECD" or "<DECD".
F1040-102	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain "DECD &".
F1040-103	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value, then Filer Name in the Return Header must contain " DECD".
F1040-104	Earned Income Credit may not be claimed by residents of the U.S. Possessions or Foreign Countries.
F1040-105	If Form 1040, Line 64b 'NontxCombatPayElectionAmt' has a non-zero value, then it must be equal to the sum of all Forms W-2 (for the Primary and/or Spouse), Line 12a 'EmployersUseAmt' for which 'EmployersUseCd' is equal to "Q".
F1040-106	If Form 1040, Line 73a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached.
F1040-107	Form 8888 must not be present in the return if Form 1040, Line 73b 'RoutingTransitNumber', or Line 73c 'BankAccountInd', or Line 73d 'DepositorAccountNumber' has a value
F1040-109	If the 'PrimarySignature' or the 'SpouseSignature' in the Return Header has a value, then the 'PINTypeCode' must be present in the Return Header.
F1040-110	If Form 1040, Line 2 checkbox "Married filing jointly" or Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then the Spouse Name Control must be provided in the Return Header.
F1040-111	The total number of Dependent Name Controls that is provided on Form 1040, Line 6c must be equal to the sum of the following values: Line 6c 'NumOfChildWhoLivedWithYouCnt', Line 6c 'NumOfChildNotLivingWithYouCnt' and Line 6c 'NumOfOtherDepdListedCnt'
F1040-112	The sum of all Form W-2s Line 1 'WagesAmt' must not be greater than [$5.00 plus(+) Form 1040, Line 7 'WagesSalariesAndTipsAmt' plus(+) (sum of all Schedule C(Form 1040), Line 1 'GrossReceiptsOrSalesAmt' for which 'StatutoryEmployeeOrQJVInd' is checked)] unless Form 1040, Line 7 'WagesLit' of "Wages Not Shown Schedule" [WagesNotShownSchedule] is equal to "AB" or "SNE" or "PYAB" or the Allocation Record is present in the return.
F1040-113	Preparer SSN or PTIN or STIN or Preparer Firm ID Number in the Return Header must be provided if any of the following fields are present: Name of Paid Preparer, Preparer Self-Employed Ind, Preparer Firm Name, Preparer Firm Address.
F1040-114	In the Return Header, if checkbox 'SelfEmployed' is checked or if any of the following fields has a value ['PreparerPersonName', Preparer SSN, Preparer PTIN, Preparer STIN, 'PreparerFirmName', 'PreparerFirmIDNumber', Preparer Address], then Form 1040, 'NonPaidPreparerCd' must not have a value or not be provided.
F1040-115	If Form 1040 'NonPaidPreparerCd' has a value, then the following fields in the Return Header must not have a value or not be provided: ['PreparerPersonName', Preparer SSN, Preparer PTIN, Preparer STIN, 'PreparerFirmName', 'PreparerFirmIDNumber', Preparer Address] and checkbox 'SelfEmployed' must not be checked.
F1040-116	If the PIN Type Code in the Return Header is equal to "Self-Select On-Line", then the following fields must be present in the Return Header: IP Address, IP Date, IP Time, IP Timezone

F1040-118	Tax returns from the U.S. Possessions of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.
F1040-119	Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit.
F1040-120	If Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the 'PINTypeCode' in the Return Header has a value, then the following fields in the Return Header must have a value: 'PrimarySignatureDate', 'JuratDisclosureCode', 'PrimaryPINEnteredBy', and 'SpousePINEnteredBy'.
F1040-121	If Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2)and the 'PINTypeCode' in the Return Header has a value, then the following fields in the Return Header must have a value: 'PrimarySignatureDate', 'JuratDisclosureCode', 'PrimaryPINEnteredBy'.
F1040-122	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - $40,463; Line 64a 'EarnedIncomeCreditAmt' - $3,043.
F1040-123	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and onlyone Qualifying Child's SSN is present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - $35,463; Line 64a 'EarnedIncomeCreditAmt' - $3,043.
F1040-124	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - $45,295; Line 64a 'EarnedIncomeCreditAmt' - $5,028.
F1040-125	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - $40,295; Line 64a 'EarnedIncomeCreditAmt' - $5,028.
F1040-126	If 'WagesLit' in 'WagesNotShownSchedule' attached to Form 1040 Line 7 has the value "FEC", then the corresponding amount 'WagesAmt' must be greater than zero and 'FECRecord' must be present in the return.
F1040-127	If 'FECRecord' is present in the return, then in 'WagesNotShownSchedule' attached to Form 1040, Line 7, there must be at least one 'WagesLit' having the value 'FEC', with corresponding 'WagesAmt' greater than zero.
F1040-128	If 'WagesLit' in 'WagesNotShownSchedule' attached to Form 1040, Line 7, has the value "FEC" and the corresponding amount 'WagesAmt' is greater than zero, then 'WagesAmt' must be equal to the total of 'ForeignEmployerCompensationAmt' for all of the 'FECRecord's in the return.
F1040-129	'EmployeeTIN' and 'EmployeeNameControl' provided in the "FEC Record" [FECRecord] must be the same as [the Primary SSN and the Primary Name Control] or [the Spouse SSN and the Spouse Name Control] in Return Header.
F1040-130	If in the "FEC Record" [FECRecord], checkbox 'WorkPerformedResidingInUSInd' is checked, then 'CountryCd' must be "US".
F1040-131	If in the "FEC Record" [FECRecord], 'CountryCd' has the value "US", checkbox 'WorkPerformedResidingInUSInd' must be checked.
F1040-134	If Form 1040 Line 53c 'creditFormsStatement' has the value "SCHR", then Schedule R (Form 1040) must be present in the return.
F1040-135	If Schedule R (Form 1040) is present in the return, then Form 1040 Line 53c 'creditFormsStatement' must have the value "SCHR".
F1040-136	If Form 8888 is present in the return, then Form 1040, Line 73a checkbox 'Form8888Ind' must be checked.
F1040-137	If Form 1040, checkbox 'CommPropStateRetInd' is checked, then Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' has the value 3) and (Allocation Record must be present in the return) and (State Code of the Filer's address in the Return Header must be one of the following: "AZ", "CA", "ID", "LA", "NM", "TX", "WA" or "WI").
F1040-138	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and (Allocation Record is present in the return) and (State Code of the Filer's address in the Return Header has one of the following values ("AZ", "CA", "ID", "LA", "NM", "TX", "WA" or "WI"), then Form 1040, checkbox 'CommPropStateRetInd' must be checked.
F1040-139	If Form 1040, Line 53 'OtherCreditsAmt' has a non-zero value, then Schedule R (Form 1040) must be present in the return.

F1040-140	If two Schedule SE (Form 1040) are present in the return, and if Schedule SE (Form 1040), Section B, Line A checkbox 'ExemptForm4361Ind' is not checked in both Schedules SE (Form 1040) and Form 1040, Line 56 'exemptSETaxLiteralCd' is not present, then Form 1040, Line 56 'SelfEmploymentTaxAmt' must be equal to the sum of both Schedules SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' or Section B, Line 12 'SelfEmploymentTaxAmt'.
F1040-141	If Form 1040, Line 64a 'EarnedIncomeCreditAmt has a non-zero value, then "FEC Record" [FECRecord] cannot be present in the return and 'WagesLit' in 'WagesNotShownSchedule' attached to form 1040 Line 7 cannot have a value of "FEC".
F1040-142	If one of the tax payers is 70 1/2 years or older at the end of the tax year, then Form 1040, Line 32 'IRADeductionAmt' cannot have a value greater than zero unless Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the other taxpayer is under age 70 1/2.
F1040-144	If Form 1040 'PowerOfAttorneySignedBy' checkbox is checked, then neither 'SpouseSignature' nor 'PersonalRepresentativeInd' can be present in the return.
F1040-145	If Form 1040 'PowerOfAttorneySignedBy' checkbox is checked, then Form 1040 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' must not be present in the return.
F1040-146	If only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then Form 1040 Line 64a 'EarnedIncomeCreditAmt' cannot exceed $3,043.
F1040-147	If two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then Form 1040 Line 64a 'EarnedIncomeCreditAmt' cannot exceed $5,028.
F1040-148	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - $48,279; Line 64a 'EarnedIncomeCreditAmt' - $5,657.
F1040-149	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - $43,279; Line 64a 'EarnedIncomeCreditAmt' - $5,657.
F1040-150	If three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then Form 1040 Line 64a 'EarnedIncomeCreditAmt' cannot exceed $5,657.
F1040-151	If Form 1040, Line 63 'MakeWorkPayAndGovtRetireeCrAmt' has a non zero value, then Primary SSN and the Spouse SSN in the Return Header cannot equal an ITIN.
F1040-152	If Form 1040, Line 63 'MakeWorkPayAndGovtRetireeCrAmt' has a non zero value and Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 63 'MakeWorkPayAndGovtRetireeCrAmt' cannot exceed $400.00.
F1040-153	If Form 1040, Line 63 'MakeWorkPayAndGovtRetireeCrAmt' has a non zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 63 'MakeWorkPayAndGovtRetireeCrAmt' cannot exceed $800.00.
F1040-154	Form 1040, Line 63 'MakeWorkPayAndGovtRetireeCrAmt' must be equal to Schedule M (Form 1040), Line 14 'MakeWorkPayandGovtRetireeCrAmt'.
F1040-155	If Form 1040, Line 16b 'TotalTaxablePensionsAmt' has a non-zero value, then Form 1040, Line 16b 'ForeignEmployerPensionCd' must equal "FEP" and "FEC Record" [FECRecord] must be present in the return.
F1040-156	If Form 1040, Line 16b 'TotalTaxablePensionsAmt' has a non-zero value, then it must be equal to 'ForeignPensionTaxableAmt' in the "FEC Record" [FECRecord].
F1040-157	If Form 1040, Line 66 'RefundableEducationCreditAmt' has a non-zero value, then it must equal Form 8863, Line 16 'RefundableAmerOppCreditAmt'.
F1040-158	If Form 1040, Line 21 checkbox 'ProtectiveSec108iELCRecordInd' is checked, then the attachment "General dependency Medium" [GeneralDependencyMedium] with Description beginning with 'Section 108(i) election explanation' must be attached to Form 1040.

F1040-159	If Form 1040, Line 73b 'RoutingTransitNumber' is equal to "043736881", then all of the following must apply: Line 73d 'DepositorAccountNumber' must equal "BONDS" and Line 73c 'BankAccountInd' must equal "2" and Line 73a 'RefundAmt' must be greater than zero in and a multiple of $50 and cannot exceed $5,000 and PrimaryDateOfDeath and SpouseDateOfDeath must not have a value.
F1040-160	If Form 1040, Line 73d 'DepositorAccountNumber' equals "BONDS" , then Line 73b 'RoutingTransitNumber' must equal "043736881".
F1040-510	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be the same as a 'DependentSSN' on another tax return.
F1040-511	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be the same as a Spouse's SSN on another tax return.
F1040-512	Each Dependent's SSN on this return cannot be used on another return as a Primary or Secondary SSN with Line 6a checkbox 'ExemptPrimaryInd' or Line 6b checkbox 'ExemptSpouseInd' checked on that return.
F1040-522	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Primary Date of Birth (for the Primary SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and ('SpecialProcessingLiteralCd' or 'SpecialProcessing LiteralCd2' or 'SpecialProcessingCodeTxt') has a value].
F1040-523	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Spouse Date of Birth (for the Spouse SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and ('SpecialProcessingLiteralCd' or 'SpecialProcessing LiteralCd2' or 'SpecialProcessingCodeTxt') has a value].
F1040-563	Form 1040, for each dependent that has Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' checked, the corresponding Line 6c(2) 'DependentSSN' must only be used once as a qualifying child.
F1040-670	If the 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" then the following fields must have a value in the Return Header: Primary Date Of Birth, ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'], Primary Signature, unless (1) on Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and the following fields in the Return Header are present: Spouse Date Of Birth ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'] , Spouse Signature.
F1040-671	If the 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields must have a value in the Return Header: Spouse Date Of Birth, ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'], Spouse Signature, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' has a value] , and the following fields in the Return Header are present: Primary Date of Birth, ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'], Primary Signature.
F1040-674	If the 'PINTypeCode' in the Return Header is present, then the Primary Signature in the Return Header must be five digits and cannot be all zeros, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and Spouse Signature in the Return Header contains five digits which are not all zeros.
F1040-675	If the 'PINTypeCode' in the Return Header has a value and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Spouse Signature in the Return Header must be five digits and cannot be all zeroes, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value and 'PrimaryDateOfDeath' has a value.

F1040-676	If the 'PINTypeCode' in the Return Header has a value and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary Signature and Spouse Signature in the Return Header must have a value, unless (1) either one or both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value and only one of Primary Signature and Spouse Signature in the Return Header is present.
F1040-679	If 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" , then ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'] in the Return Header must match the e-File database, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'] in the Return Header matches the e-File database.
F1040-680	If 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'] in the Return Header must match the e-File database, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'] in the Return Header matches the e-File database.
F1040-681	If 'PINTypeCode' in the Return Header equals "Self-Select On-Line" then the following fields must have a value in the Return Header: Primary Date Of Birth, ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'], Primary Signature, unless (1) on Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and the following fields in the Return Header are present: Spouse Date Of Birth, ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'], Spouse Signature.
F1040-682	If 'PINTypeCode' in the Return Header equals "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields must have a value in the Return Header: Spouse Date Of Birth, ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'], Spouse Signature, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and the following fields in the Return Header are present: Primary Date of Birth, ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'], Primary Signature.
F1040-697	If 'PINTypeCode' in the Return Header equals "Practitioner", then the Primary Signature in the Return Header must be five digits and cannot be all zeros, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and Spouse Signature in the Return Header contains five digits which are not all zeros.
F1040-698	If 'PINTypeCode' in the Return Header equals "Practitioner" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Spouse Signature in the Return Header must be five digits and cannot be all zeros, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value and the Primary Signature in the Return Header contains five digits which are not all zeros.